

Senate Amendment 5211

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1 1 Amend House File 2645, as amended, passed, and
1 2 reprinted by the House, as follows:
1 3 #1. Page 18, by inserting after line 3 the
1 4 following:
1 5 <Sec. _____. Section 24.3, Code 2007, is amended by
1 6 adding the following new subsection:
1 7 NEW SUBSECTION. 5. The amounts proposed to be
1 8 expended pursuant to collective bargaining agreements
1 9 negotiated pursuant to chapter 20 and a comparison of
1 10 such amounts so proposed to be expended with the
1 11 amounts expended for like purposes for the two
1 12 preceding years.
1 13 Sec. _____. Section 331.434, subsection 1, Code
1 14 Supplement 2007, is amended to read as follows:
1 15 1. The budget shall show the amount required for
1 16 each class of proposed expenditures, a comparison of
1 17 the amounts proposed to be expended with the amounts
1 18 expended for like purposes for the two preceding
1 19 years, the amounts proposed to be expended pursuant to
1 20 collective bargaining agreements negotiated pursuant
1 21 to chapter 20 and a comparison of such amounts so
1 22 proposed to be expended with the amounts expended for
1 23 like purposes for the two preceding years, the
1 24 revenues from sources other than property taxation,
1 25 and the amount to be raised by property taxation, in
1 26 the detail and form prescribed by the director of the
1 27 department of management. For each county that has
1 28 established an urban renewal area, the budget shall
1 29 include estimated and actual tax increment financing
1 30 revenues and all estimated and actual expenditures of
1 31 the revenues, proceeds from debt and all estimated and
1 32 actual expenditures of the debt proceeds, and
1 33 identification of any entity receiving a direct
1 34 payment of taxes funded by tax increment financing
1 35 revenues and shall include the total amount of loans,
1 36 advances, indebtedness, or bonds outstanding at the
1 37 close of the most recently ended fiscal year, which
1 38 qualify for payment from the special fund created in
1 39 section 403.19, including interest negotiated on such
1 40 loans, advances, indebtedness, or bonds. For purposes
1 41 of this subsection, "indebtedness" includes written
1 42 agreements whereby the county agrees to suspend,
1 43 abate, exempt, rebate, refund, or reimburse property
1 44 taxes, provide a grant for property taxes paid, or
1 45 make a direct payment of taxes, with moneys in the
1 46 special fund. The amount of loans, advances,
1 47 indebtedness, or bonds shall be listed in the
1 48 aggregate for each county reporting. The county
1 49 finance committee, in consultation with the department
1 50 of management and the legislative services agency,
2 1 shall determine reporting criteria and shall prepare a
2 2 form for reports filed with the department pursuant to
2 3 this section. The department shall make the
2 4 information available by electronic means.
2 5 Sec. _____. Section 384.16, subsection 1, unnumbered
2 6 paragraph 2, Code Supplement 2007, is amended to read
2 7 as follows:
2 8 A budget must show comparisons between the
2 9 estimated expenditures in each program in the
2 10 following year, the latest estimated expenditures in
2 11 each program in the current year, and the actual
2 12 expenditures in each program from the annual report as
2 13 provided in section 384.22, or as corrected by a
2 14 subsequent audit report. In addition, the budget
2 15 shall show the amounts proposed to be expended
2 16 pursuant to collective bargaining agreements
2 17 negotiated pursuant to chapter 20 and a comparison of
2 18 such amounts so proposed to be expended with the
2 19 amounts expended for like purposes for the two
2 20 preceding years. Wherever practicable, as provided in
2 21 rules of the committee, a budget must show comparisons
2 22 between the levels of service provided by each program
2 23 as estimated for the following year, and actual levels
2 24 of service provided by each program during the two

2 25 preceding years. For each city that has established
2 26 an urban renewal area, the budget shall include
2 27 estimated and actual tax increment financing revenues
2 28 and all estimated and actual expenditures of the
2 29 revenues, proceeds from debt and all estimated and
2 30 actual expenditures of the debt proceeds, and
2 31 identification of any entity receiving a direct
2 32 payment of taxes funded by tax increment financing
2 33 revenues and shall include the total amount of loans,
2 34 advances, indebtedness, or bonds outstanding at the
2 35 close of the most recently ended fiscal year, which
2 36 qualify for payment from the special fund created in
2 37 section 403.19, including interest negotiated on such
2 38 loans, advances, indebtedness, or bonds. For purposes
2 39 of this subsection, "indebtedness" includes written
2 40 agreements whereby the city agrees to suspend, abate,
2 41 exempt, rebate, refund, or reimburse property taxes,
2 42 provide a grant for property taxes paid, or make a
2 43 direct payment of taxes, with moneys in the special
2 44 fund. The amount of loans, advances, indebtedness, or
2 45 bonds shall be listed in the aggregate for each city
2 46 reporting. The city finance committee, in
2 47 consultation with the department of management and the
2 48 legislative services agency, shall determine reporting
2 49 criteria and shall prepare a form for reports filed
2 50 with the department pursuant to this section. The
3 1 department shall make the information available by
3 2 electronic means.>

3 3 #2. Page 18, by inserting after line 17 the
3 4 following:

3 5 <Sec. _____. Section 445.5, subsection 1, paragraph
3 6 i, Code 2007, is amended to read as follows:
3 7 i. The total amount of taxes levied by each taxing
3 8 authority in the previous fiscal year and the current
3 9 fiscal year and the difference between the two
3 10 amounts, expressed as a percentage increase or
3 11 decrease and a description of those items in a
3 12 collective bargaining agreement negotiated pursuant to
3 13 chapter 20 that significantly accounted for the
3 14 increase or decrease.>

3 15 #3. By renumbering as necessary.

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